

2000 Legislation Affecting Cigarette Taxes and Sales of Cigarettes

PURPOSE: The purpose of this Special Notice is to describe the changes made to the cigarette tax statutes during the 2000 session of the Connecticut General Assembly.

EFFECTIVE DATE: Effective July 1, 2000.

STATUTORY AUTHORITY: Conn. Gen. Stat. §12-286, as amended by 2000 Conn. Pub. Acts 174, §29 and Conn. Gen. Stat. §12-314(a), as amended by 2000 Conn. Pub. Acts 170, §22.

CIGARETTE SALES IN PACKAGES OF LESS THAN 20 PROHIBITED: Effective July 1, 2000, the sale of cigarettes other than in an unopened package containing 20 or more cigarettes is prohibited. The unopened package must originate with the manufacturer and bear the health warning required by law.

No manufacturer, distributor or dealer, whether licensed or not, may sell cigarettes in Connecticut other than in unopened packages containing 20 or more cigarettes.

RETURN OF UNUSED STAMPS OR STAMPED CIGARETTE PACKAGES: Licensed distributors in lawful possession of unused cigarette stamps or decals in denominations for use on packages containing less than 20 cigarettes may return such stamps or decals to DRS for credits or refunds. To file a claim for refund or credit, licensed distributors must complete and submit **Form O-252, Cigarette Order and Invoice**, along with any unused stamps or decals in denominations for use on packages containing less than 20 cigarettes, to DRS. For further information on the use of **Form O-252**, contact the Registration Walk-in Unit at **860-297-5770**.

Licensed distributors in lawful possession of packages containing less than 20 cigarettes to which stamps or decals have already been affixed may return such stamped cigarette packages to manufacturers for credits or refunds. To return stamped cigarette packages to manufacturers, licensed distributors must use **Form CT-30, Cigarette Stamp Refund**. For further information on the use of **Form CT-30**, contact the Excise/Public Services Taxes Subdivision at **860-541-3225**.

COMMISSIONER TO PUBLISH LIST OF RECOGNIZED MANUFACTURERS: Conn. Gen. Stat. §12-286 requires that each applicant for a cigarette distributor's license must file affidavits from three recognized manufacturers stating such manufacturers' intent to supply the distributor. For purposes of this requirement, the Commissioner of Revenue Services may publish a list of recognized manufacturers of cigarettes. An announcement from DRS containing such a list will be forthcoming.

DISTRIBUTORS AND DEALERS TO DISPLAY LICENSES: Effective July 1, 2000, each distributor's license and each dealer's license issued pursuant to Conn. Gen. Stat. §12-286 must be conspicuously displayed on the premises covered by the license.

EFFECT ON OTHER DOCUMENTS: None affected.

EFFECT OF THIS DOCUMENT: A Special Notice is a document that announces a new policy or practice in response to changes in State or federal laws or regulations or to judicial decisions. A Special Notice indicates DRS's informal interpretation of Connecticut tax law and may be referred to for general guidance by taxpayers or tax practitioners.

FOR FURTHER INFORMATION ON THE

CIGARETTE TAXES: For further information on the cigarette taxes, please call the Excise/Public Services Taxes Subdivision at **860-541-3225** between the hours of 8:00 am and 5:00 pm, Monday through Friday.

FOR FURTHER INFORMATION ON OTHER

CONNECTICUT TAXES: If you have questions about other Connecticut taxes, please call DRS during business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday:

- **1-800-382-9463** (toll-free within Connecticut), or
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

FORMS AND PUBLICATIONS: Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site:
www.drs.state.ct.us
- **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu
- **Telephone:** Call **1-800-382-9463** (toll-free from within Connecticut), or **860-297-4753** (anywhere) and select **Option "2"** from a touch-tone phone.